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thing. This just is not the same type of experience.

I feel, frankly, that this bill would down-grade the standards or the respect for a CPA certificate. They say in the Department of Revenue that this is needed for recruitment and retention of personnel. I don't feel that down-grading the standards for CPA's is sufficient reason to In other words, we should not be doing that, down-grading the qualifications, the quality of a CPA certificate just to help recruit and retain personnel in the Finance Department.

Neither one of the Departments that are referred to in the bill carry third party liability so that if a man gets a CPA certificate and starts practicing as a CPA in that Department, something gets omitted or an error is made there is no liability insurance or any liability of the third party to that work done. For that reason I just feel compelled to make the indefinite postponement motion on this bill. Remember, gentlemen, this is the bill that deals with CPA requirements. LB 409 is the one dealing with CPA requirements, diluting those for the benefit of the Revenue Department. Thank you.

PRESIDENT: Senator Chambers.

SENATOR CHAMBERS: Mr. Chairman, members of the Legislature. I would like to ask Senator Goodrich two questions. Senator Goodrich, a letter was handed out this morning by the Department of Revenue. Do you have a copy on your desk?

SENATOR GOODRICH: Yes.

SENATOR CHAMBERS: Would you turn to page 2.

SENATOR GOODRICH: I haven't read it yet.

SENATOR CHAMBERS: Well I want to ask you if you agree or disagree with this one sentence. At the top of page 2 it says "The Department of Revenue educational standards for employment of auditors surpass the requirements for CPA certification". Do you feel that statement is true or untrue?

SENATOR GOODRICH: Absolutely not true.

SENATOR CHAMBERS: So you say this statement is false.

SENATOR GOODRICH: I would not agree with the statement. He may think so in his own mind, and that's why he put it in writing and gave it to us. I certainly don't agree with it, put it that way.

SENATOR CHAMBERS: I'm going to read on. When I read something that you think is incorrect also, I'd like you to stop me. "To ensure a high level of professional competence, the Department requires that a prospective revenue auditor hold a bachelors degree from an accredited college or university". Do you agree with that? You don't disagree with that so far. "With at least 24 semester hours in